

OFFICE OF AUDITS & ADVISORY SERVICES



DEPARTMENT OF THE ALTERNATE PUBLIC DEFENDER OFFICERS' TRANSITION AUDIT

FINAL AUDIT REPORT

Chief of Audits: [James L. Pelletier, CIA, CICA](#)
Senior Audit Manager: [Tom Philipp, CIA, CCSA](#)
Auditor I: [Kathleen M. Whitehead, CGAP, CICA](#)

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COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

May 17, 2010

TO: Henry Coker, Public Defender
Department of the Public Defender

FROM: James L. Pelletier
Chief of Audits

FINAL REPORT: DEPARTMENT OF THE ALTERNATE PUBLIC DEFENDER OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Department of the Alternate Public Defender Officers' Transition Audit (Chandler – Garcia). We have reviewed your responses to our recommendations and have attached them to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. The Office of Audits & Advisory Services will contact you or your designee near the end of each quarter to request your response.

Also attached is an example of the quarterly report that is required until all actions have been implemented. To obtain an electronic copy of this template, please contact Kathleen Whitehead at (858) 495-5653.

If you have any questions, please contact me at (858) 495-5661.

JAMES L. PELLETIER
Chief of Audits

AUD:KMW:aps

Enclosure

- c: Raymond A. Fernandez, Deputy Chief Administrative Officer, Public Safety Group
Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Dorothy Y. Thrush, Group Finance Director, Public Safety Group

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INTRODUCTION

Audit Objective

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Department of the Alternate Public Defender. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Timothy Chandler, and incoming officer, Vincent Garcia, took appropriate actions and filed complete and accurate reports as of February 19, 2009 in compliance with California Code, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to each officer.

Background

The County Charter requires that the OAAS conduct such an audit when County officers leave or assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets and promote the County's General Management System (GMS), including its key disciplines of accountability/transparency, fiscal stability, and continuous improvement.

Audit Scope & Limitations

The reports are the responsibility of the officer who signs them. The OAAS' responsibility is to provide an opinion on the reports based upon the audit.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

Methodology

OAAS reviewed all the reports filed by the outgoing and incoming officers and obtained supporting documentation to test completeness and accuracy of the reports.

AUDIT RESULTS

Summary

In our opinion, there is reasonable assurance that the outgoing and incoming officers filed complete and accurate reports in compliance with California Code, County regulatory requirements, and County policies and procedures in connection with an officer's transition, except for the following items:

Finding I:

Asset Improperly Categorized

A conference table valued at \$6,480 is improperly categorized as minor equipment. Central Projects and Accounting Services (CPAS) confirmed that the item is considered a capital asset and should have been capitalized. Per County of San Diego Administrative Manual - Control of Capital Assets and Minor Equipment (Item 0050-02-01), capital equipment is determined to have a unit costs of \$5,000 or greater.

Recommendation: The Department of the Alternate Public Defender should correctly categorize the item as a fixed asset and remove from the Minor Equipment List.

Finding II: Statement of Economic Interests (Form 700) Not Completed Correctly

The Form 700 – Assuming Office Statement was completed by the Incoming Officer using the incorrect Assuming Office date. The Form 700 has a date of Assuming Office as of February 27, 2009. However, the transition date is February 19, 2009.

Recommendation: The Incoming Officer should amend the Form 700 to reflect the correct Assuming Office date.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the officers and staff of the Department of the Alternate Public Defender throughout this audit.

Office of Audits & Advisory Services

Compliance**R**eliability**E**ffectiveness**A**ccountability**T**ransparency**E**fficiency

VALUE

DEPARTMENT'S RESPONSE

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County of San Diego

OFFICE OF THE PUBLIC DEFENDER

HENRY C. COKER
Public Defender

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MAY 12 2010

OFFICE OF AUDITS &
ADVISORY SERVICES

DATE: May 10, 2010

TO: James L. Pelletier
Chief of AuditsFROM: Henry Coker, Public Defender
Department of the Public DefenderSUBJ: DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: DEPT. OF THE
ALTERNATE PUBLIC DEFENDER OFFICERS' TRANSITION AUDIT
(CHANDLER - GARCIA)**Finding I:** Asset Improperly Categorized

OAAS Recommendation: The Department of the Alternate Public Defender should correctly categorize the item as a fixed asset and remove from the Minor Equipment List.

Action Plan: Corrective entries have been made in Oracle Financials to reflect the required changes from minor equipment to capitalized fixed asset cost.

Planned Completion Date: Completed April 30, 2010

Contact Information for Implementation: Rick Collantes, Principal Analyst

Finding II: Statement of Economic Interests (Form 700) Not Completed Correctly

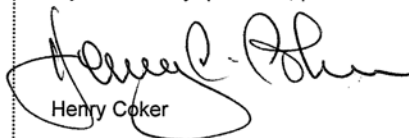
OAAS Recommendation: The Incoming Officer should amend the Form 700 to reflect the correct Assuming Office date.

Action Plan: Departmental Personnel Officer will contact Mr. Garcia to correct subject Form 700.

Planned Completion Date: June 30, 2010

Contact Information for Implementation: Rick Collantes, Principal Analyst

If you have any questions, please contact me at (619) 338-4796


Henry Coker